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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Bell et al.

Serial No.: 10/518,679

Examiner: B. Robinson

Filing Date: August 16, 2005

Art Unit: 1625

For: Phenylalkanoic Acid and Phenyloxyalkanoic Acid Derivatives and hPPAR

Activators

Commissioner for Patents Washington D.C. 20231

RESPONSE AND AMENDMENT

Sir:

This paper is submitted in response to the Office Action mailed January 10, 2006. Applicants hereby petition for a one month extension of time and authorize for the charge of necessary fees to Deposit Account No. 07-1392. Entry of the subject amendment, and consideration of the subject application is respectfully requested.

Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2.

Remarks/Arguments begin on page 15.